

ABSTRACT OF THE DISCLOSURE

A positive resist composition includes (A) an alkali-soluble polysiloxane resin, (B) an acid generator composed of a compound which generates an acid upon irradiation of active light or radiant ray, and (C) a compound in which at least one hydrogen atom of phenolic hydroxyl group or carboxyl group is substituted with an acid-decomposable group. This positive resist composition is useful for processes using F<sub>2</sub> excimer laser (157 nm), extreme-ultraviolet rays (EUV, vacuum ultraviolet rays; 13 nm) and other light sources having wavelengths equal to or shorter than that of KrF excimer laser, and has high definition and can form resist patterns with good sectional shapes. A base material carrying a layer of the positive resist composition is also useful.

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